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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।  
Separate paging is given to this Part in order that it may be filed as a separate compilation.

## MINISTRY OF LAW AND JUSTICE

(Legislative Department)

*New Delhi, the 31st March, 2020/Chaitra 11, 1942 (Saka)*

### THE TAXATION AND OTHER LAWS (RELAXATION OF CERTAIN PROVISIONS) ORDINANCE, 2020

No. 2 OF 2020

Promulgated by the President in the Seventy-first Year of the Republic of India.

An Ordinance to provide relaxation in the provisions of certain Acts and for matters connected therewith or incidental thereto.

WHEREAS, in view of the spread of pandemic COVID-19 across many countries of the world including India, causing immense loss to the lives of people, it has become imperative to relax certain provisions, including extension of time limit, in the taxation and other laws;

AND WHEREAS, Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance: -

## CHAPTER I

### PRELIMINARY

Short title and commencement.	1. (1) This Ordinance may be called the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020.	
	(2) Save as otherwise provided, it shall come into force at once.	
Definitions.	2. (1) In this Ordinance, unless the context otherwise requires, -	
	(a) “specified Act” means-	
	(i) the Wealth-tax Act, 1957;	27 of 1957.
	(ii) the Income-tax Act, 1961;	43 of 1961.
	(iii) the Prohibition of <i>Benami</i> Property Transactions Act, 1988;	45 of 1988.
	(iv) Chapter VII of the Finance (No. 2) Act, 2004;	22 of 2004.
	(v) Chapter VII of the Finance Act, 2013;	17 of 2013.
	(vi) the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015;	22 of 2015.
	(vii) Chapter VIII of the Finance Act, 2016; or	28 of 2016.
	(viii) the Direct Tax <i>Vivad se Vishwas</i> Act, 2020;	3 of 2020.
	(b) “notification” means the notification published in the Official Gazette.	
	(2) The words and expressions used herein and not defined, but defined in the specified Act, the Central Excise Act, 1944, the Customs Act, 1962, the Customs Tariff Act, 1975 or the Finance Act, 1994, as the case may be, shall have the meaning respectively assigned to them in that Act.	1 of 1944. 52 of 1962. 51 of 1975. 32 of 1994.

## CHAPTER II

### RELAXATION OF CERTAIN PROVISIONS OF SPECIFIED ACT

Relaxation of certain provisions of specified Act.	3. (1) Where, anytime limit has been specified in, or prescribed or notified under, the specified Act which falls during the period from the 20 <sup>th</sup> day of March, 2020 to the 29 <sup>th</sup> day of June, 2020 or such other date after the 29 <sup>th</sup> day of June, 2020 as the Central Government may, by notification, specify in this behalf, for the completion or compliance of such action as-	
	(a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the specified Act; or	

(b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the specified Act; or

43 of 1961.

(c) in case where the specified Act is the Income-tax Act, 1961,-

(i) making of investment, deposit, payment, acquisition, purchase, construction or such other action, by whatever name called, for the purposes of claiming any deduction, exemption or allowance under the provisions contained in-

(I) sections 54 to 54GB or under any provisions of Chapter VI-A under the heading "B.—Deductions in respect of certain payments" thereof; or

(II) such other provisions of that Act, subject to fulfillment of such conditions, as the Central Government may, by notification, specify; or

28 of 2005.

(ii) beginning of manufacture or production of articles or things or providing any services referred to in section 10AA of that Act, in a case where the letter of approval, required to be issued in accordance with the provisions of the Special Economic Zones Act, 2005, has been issued on or before the 31<sup>st</sup> day of March, 2020,

and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action shall, notwithstanding anything contained in the specified Act, stand extended to the 30<sup>th</sup> day of June, 2020, or such other date after the 30<sup>th</sup> day of June, 2020, as the Central Government may, by notification, specify in this behalf:

Provided that the Central Government may specify different dates for completion or compliance of different actions.

Provided further that such action shall not include payment of any amount as is referred to in sub-section (2).

(2) Where any due date has been specified in, or prescribed or notified under, the specified Act for payment of any amount towards tax or levy, by whatever name called, which falls during the period from the 20<sup>th</sup> day of March, 2020 to the 29<sup>th</sup> day of June, 2020 or such other date after the 29<sup>th</sup> day of June, 2020 as the Central Government may, by notification, specify in this behalf, and such amount has not been paid within such date, but has been paid on or before the 30<sup>th</sup> day of June, 2020, or such other date after the 30<sup>th</sup> day of June, 2020 as the Central Government may, by notification,

specify in this behalf, then, notwithstanding anything contained in the specified Act,-

(a) the rate of interest payable, if any, in respect of such amount for the period of delay shall not exceed three-fourth per cent. for every month or part thereof;

(b) no penalty shall be levied and no prosecution shall be sanctioned in respect of such amount for the period of delay.

*Explanation.-* For the purposes of this sub-section, “the period of delay” means the period between the due date and the date on which the amount has been paid.

### CHAPTER III

#### AMENDMENT TO THE INCOME-TAX ACT, 1961

Amendment of sections 10 and 80G of Act 43 of 1961. 4. In the Income-tax Act, 1961, with effect from the 1<sup>st</sup> day of April, 2020,- 43 of 1961.

(i) in section 10, in *clause* (23C), in sub-clause (i), after the word “Fund”, the words and brackets “or the Prime Minister’s Citizen Assistance and Relief in Emergency Situations Fund (PM CARES FUND)” shall be inserted;

(ii) in section 80G, in sub-section (2), in clause (a), in sub-clause (iiia), after the word “Fund”, the words and brackets “or the Prime Minister’s Citizen Assistance and Relief in Emergency Situations Fund (PM CARES FUND)” shall be inserted.

### CHAPTER IV

#### AMENDMENTS TO THE DIRECT TAX *VIVAD SE VISHWAS* ACT

Amendment of section 3 of Act 3 of 2020. 5. In section 3 of the Direct Tax *Vivad Se Vishwas* Act, 2020, -

(a) in third column, in the heading, for the figures, letters and words “31<sup>st</sup> day of March, 2020”, the figures, letters and words “30<sup>th</sup> day of June, 2020” shall be substituted;

(b) in fourth column, in the heading, for the figures, letters and words “1<sup>st</sup> day of April, 2020”, the figures, letters and words “1<sup>st</sup> day of July, 2020” shall be substituted.

### CHAPTER V

#### RELAXATION OF TIME LIMIT UNDER CERTAIN INDIRECT TAX LAWS

Relaxation of time limit under Central Excise Act, 1944. 6. Notwithstanding anything contained in the Central Excise Act, 1944, the Customs Act, 1962 (except sections 30, 30A, 41, 41A, 1 of 1944. 52 of 1962.

Customs Act, 1962, Customs Tariff Act, 1975 and Finance Act, 1994.

46 and 47), the Customs Tariff Act, 1975 or Chapter V of the Finance Act, 1994, as it stood prior to its omission *vide* section 173 of the Central Goods and Service Tax Act, 2017 with effect from the 1<sup>st</sup> day of July, 2017, the time limit specified in, or prescribed or notified under, the said Acts which falls during the period from the 20<sup>th</sup> day of March, 2020 to the 29<sup>th</sup> day of June, 2020 or such other date after the 29<sup>th</sup> day of June, 2020 as the Central Government may, by notification, specify, for the completion or compliance of such action as-

51 of 1975.  
32 of 1994.

(a) completion of any proceeding or issuance of any order, notice, intimation, notification or sanction or approval, by whatever name called, by any authority, commission, tribunal, by whatever name called; or

(b) filing of any appeal, reply or application or furnishing of any report, document, return or statement, by whatever name called,

shall, notwithstanding that completion or compliance of such action has not been made within such time, stand extended to the 30<sup>th</sup> day of June, 2020 or such other date after the 30<sup>th</sup> day of June, 2020 as the Central Government may, by notification, specify in this behalf:

Provided that the Central Government may specify different dates for completion or compliance of different actions under clause (a) or clause (b).

## CHAPTER VI

### AMENDMENT TO THE FINANCE ACT (NO. 2), 2019

7. In section 127 of the Finance Act (No.2), 2019, -

Amendment of  
section 127 of  
Act 23 of 2019.

(i) in sub-section (1), for the words "within a period of sixty days from the date of receipt of the said declaration", the words, figures and letters "on or before the 31<sup>st</sup> day of May, 2020" shall be substituted;

(ii) in sub-section (2), for the words "within thirty days of the date of receipt of the declaration", the words, figures and letters "on or before the 1<sup>st</sup> day of May, 2020" shall be substituted;

(iii) in sub-section (4), for the words "within a period of sixty days from the date of receipt of the declaration", the words, figures and letters "on or before the 31<sup>st</sup> day of May, 2020" shall be substituted;

(iv) in sub-section (5), for the words "within a period of thirty days from the date of issue of such statement", the words, figures



and letters “on or before the 30<sup>th</sup> day of June, 2020” shall be substituted.

## CHAPTER VII

### AMENDMENT TO THE CENTRAL GOODS AND SERVICES TAX ACT, 2017

Insertion of new section 168A in Act 12 of 2017.

Power of Government to extend time limit in special circumstances.

8. After section 168 of the Central Goods and Services Tax Act, 2017, the following section shall be inserted, namely:-

‘168A. (1) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, by notification, extend the time limit specified in, or prescribed or notified under, this Act in respect of actions which cannot be completed or complied with due to *force majeure*.

(2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

*Explanation.*— For the purposes of this section, the expression “*force majeure*” means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act.’

RAM NATH KOVIND,  
*President.*

DR. G. NARAYANA RAJU,  
*Secretary to the Govt. of India.*